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The 'internationalisation' of accounting history publishing

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ABSTRACT

The World Congress at Newcastle, United Kingdom was the thirteenth such event. It attracted delegates from across the world and 119 papers were presented – 66% from academics from four countries (Italy, Turkey, UK and US). Most of these papers (75%) covered the period from 1800 onwards. This paper sets out the contextual framework in which the papers presented at the World Congress should be viewed with particular reference to the problems faced by non-*Anglo-Saxon* academics trying to publish in English-language journals. It then introduces the papers accepted for the special issue, highlighting some of the overlapping themes. These papers cover a wider range of topics than is usual in English-speaking journals (two relating to British Shipbuilding, one on accounting developments from Mesopotamia to today, one on Japanese accounting in World War II and two on medieval accounting (in England and Turkey).

The ‘internationalisation’ of accounting history publishing

1. Introduction

The 2012 World Congress of Accounting Historians in Newcastle was the thirteenth such conference, the first having taken place in Brussels in 1970. The World Congress is a premier event in the accounting history calendar, normally happening every four years and rotating between continents. Table 1 lists the previous venues. The fourteenth World Congress is scheduled for Pescara in 2016 and the fifteenth for St Petersburg in 2020. The event is notable for the range of nationalities represented, the 2012 one having attracted delegates from locations as diverse as Colombia in the west and Vietnam in the east.

INSERT TABLE 1

Thus, the World Congress is a forum for accounting historians from across the globe to discuss their work. Indeed, it is arguably the primary forum for such global debate given that only a small fraction of the work produced by accounting historians will ever see the light of day in the major non-specialist, *international* accounting journals. These tend to be published in English and in English speaking countries (primarily US, UK and Australia). The accounting history published in these journals is in some cases non-existent and in others tends to be parochial, focusing on Britain, North America and Australasia, notwithstanding the long-standing tradition of accounting history research in other countries such as Italy, France, Spain, Portugal, Turkey, Russia, China and Japan. The specialist English language accounting history

journals – *Accounting Historians Journal*, *Accounting History Review* (formerly *Accounting, Business and Financial History*), *Accounting History* – have actively sought to redress the balance by providing enhanced editorial support to authors from overseas as well as by organising special issues devoted to particular countries (e.g. Evans, 2005). But, as this paper demonstrates, even these journals remain relatively inaccessible to many non-native English speakers.

The editorial board of the *British Accounting Review* is therefore to be commended for agreeing to publish a special issue of the journal devoted to papers from the 2012 World Congress of Accounting Historians. Furthermore, the process involved in producing the special issue has provided a window into the difficulties facing accounting historians, especially those from non-native English-speaking backgrounds in penetrating the *international* accounting journal market.

The objectives of this paper are threefold: first, to set out the contextual framework in which the papers presented at the World Congress should be viewed; second, to compare the papers presented at the 2012 World Congress to those accounting history articles published in mainstream and specialist accounting history journals and presentations at prior World Congresses in terms of institutional affiliation, countries and time-periods studied; third to briefly introduce the six accepted papers.

2. Scope of accounting history publishing and educational institutional context

The Eurocentric and especially *Anglo-Saxon* orientation of the accounting history research that tends to get published in the English language journals is a recurrent theme in the historiographical literature. Authors have also commented on the limited range of topics researched. Carnegie and Potter (2000, p. 194) wrote of a ‘relatively insular international accounting history research community dominated by a small number of institutions and authors’. In a similar vein, Carmona and Zen (2002) found a heavy bias towards accounting historians affiliated to *Anglo-Saxon* universities, addressing *Anglo-Saxon* settings in the narrow timeframe of 1850-1940. Their results were based on an analysis of the historical special issues of major non-specialist accounting journals. Carmona (2004) further showed that the same conclusion still held true when the analysis was extended to all the papers published in the three specialist accounting history journals and ten generalist ones throughout the 1990s, as well as to the papers presented at the 1992 and 1996 World Congresses of Accounting Historians. The two World Congresses showed a slightly higher proportion of Spanish and Portuguese authors compared to the journals, but *Anglo-Saxon* scholars still predominated. Anderson (2002) found a similar pattern in the papers published in *Accounting, Business and Financial History* during the 1990s. There were only a minority, although admittedly a diverse minority, of non-English speaking regions represented in the journal. Matamoros and Gutiérrez-Hidalgo (2010) analysed the subsequent eight years (2000-2008) to see what if anything had changed. While they found some evidence of diversification, the accounting history papers published in the English language journals remained predominantly *Anglo-Saxon* in orientation and authorship and still focused on the late nineteenth and early twentieth centuries. Italian and Spanish authors

displayed a greater willingness to engage with other venues and time-periods, but preferred to publish in their own national journals. The situation becomes even less inclusive, according to Si and Tinker (2006), when one considers non-European regions of the world such as Africa whose pre-colonial accounting history is almost entirely absent from the accounting history literature.

Walker (2005, p. 233) argued that a step towards achieving the greater inclusivity and ‘theoretical and methodological creativity’ called for by Carmona and Zen (2002) would be to identify the ‘points of connectedness between accounting and other historians’ and to engage with them in interdisciplinary research. Five years later he described the inter-disciplinary blossoming of accounting history following in the wake of Miller et al.’s (1991) call for more eclectic historical engagement, which he maintained had resulted in accounting history becoming ‘an increasingly hybridised discipline’:

A rich dialogue involving accounting historians emanating from different theoretical and methodological traditions subsequently ensued. New agendas emerged and the subjects of accounting history research expanded ... The contents of a recent work of synthesis evidences the venturing of accounting historians into the territories of social, diplomatic, political, architectural, literary, military, gender, ethnic, theology and art history (Walker 2011, p. 2).

The range of disciplines that accounting historians now engage with is clearly evident from the wide variety of economic, business, financial, political, labour, mining, women’s, and agricultural history journals publishing accounting history research, for example, during 2011. The list also shows accounting historians engaging with the critical accounting literature, *Critical Perspectives on Accounting* and *Accounting, Auditing and Accountability Journal* being the most popular outlets for this type of study (Anderson 2012). However, the extent to which this epiphany has involved authors from outside the British Isles, North America and Australasia is unfortunately limited. Of the 61 papers published in the English-language accounting history or

non-specialist accounting journals during 2011, only 11 were authored by scholars from outside these regions (Anderson 2012).¹

The United States is something of an outlier. American accounting historians have played a pioneering role in the development of the discipline and remain major contributors, but accounting history is not generally well-regarded by the US academic accounting community. Accounting research in the US has become dominated by ahistorical research methodologies since the 1960s. It was not always thus, and various authors have charted the American retreat from ‘unscientific’ research methodologies, and historical research in particular (e.g. Rodgers and Williams 1996; Fleming et al. 2000; Fleischman and Radcliffe 2005; Heck and Jensen 2007; Oldroyd 2011). If one were looking for a single factor that would improve the status of accounting history internationally, it would be to make historical studies more acceptable in the US. American business schools still set the tone internationally about what counts as good accounting research. Debate continues within the US based Academy of Accounting Historians about whether it should focus on international studies or the USA (Waymire, 2011). Arguably, improving the status of accounting history at home would provide the greatest benefits to the wider international accounting history community given the impact of American accounting research on journal rankings. The Academy of Accounting Historians is noteworthy for the efforts it has expended in integrating accounting history into US accounting education and research over its 40-year life (Vangermeersch, 2008; Flesher 2013). But, American accounting historians, if not quite in their ‘death rattle’ as Radcliffe (2006) claims, are still obliged to publish outside the leading US journals to the detriment of the discipline at large.

An additional problem for accounting historians is the increasing global focus on journal rankings, such as the Australian Business Deans Council (ABDC) *Journal Quality List* and the

¹ France, Italy, Portugal, Spain and Turkey

UK's Association of Business Schools (ABS) *Journal Quality Guide* in particular.² Typically, these rankings do not reward the specialist accounting history publications. On a five-point scale of one to four*, *The Accounting Historians Journal*, *Accounting History Review* and *Accounting History* are ranked at two by ABS. Using the ABDC guide, all three journals scored a B (on a scale of A*, A, B and C). As a result, faculty in many universities in countries such as Australia, Italy and the UK are discouraged from publishing in these journals. At the same time, countries such as Italy, where accounting history research has traditionally been highly regarded, are now directing their academics towards the *international* English-language accounting journals at the expense of the home-based ones. The proposed diversification of the ABS *Journal Quality Guide* into the European market is likely to accelerate this process. The upshot is that accounting historians from Continental Europe are being channelled away from the two avenues where they stand the greatest chance of publication success: home-based accounting history journals such as *De Computis* or *Rivista di Contabilità e Cultura Aziendale* and the three specialist English-language ones.

3. Comparative analysis of submissions

The foregoing analysis suggests that the accounting history published by the *international* accounting/accounting history journals remains concentrated on *Anglo-Saxon* authors, researching *Anglo-Saxon* settings in the nineteenth and twentieth centuries; and in this respect, little has changed since 1990. The unrepresentative nature of this published work is illustrated by the papers presented at the 2012 World Congress of Accounting Historians, which

² Several recent studies have highlighted the dysfunctional effects of the ABS *Journal Quality Guide* on academic accounting publishing (e.g. Hussain 2010; Malsch and Tessier 2014).

followed ten main conference themes: accounting profession; accounting thought; bookkeeping and accounting procedures; conducting research and education; corporate relations; hospitals and welfare; industrial expansion and decline; the national experience; slavery; and societal interactions. In contrast to Anglo-Saxon domination of the journals, only 50 of the 119 papers presented at the Congress were authored exclusively by *Anglo-Saxon* affiliates, a clear minority.³

The four leading countries in terms of numbers of papers at the Congress were the UK (28.5), Turkey (20), the US (15) and Italy (14.5). These four countries constituted 66% of all papers presented. Another six countries made up a further 22% (France 3 papers, China 3.5, Russia 4, Portugal 4, Japan 4 and Australia 7.5). Academics from another 13 countries also presented papers comprising 12% of the total.⁴ So overall, 23 different countries were covered with also there being a general focus on cross-border regions and institutions, for example, Europe, the West, Anglo-Saxon, the British Empire and Latin America as well as the International Association for Accounting Education and Research. These figures are in stark contrast to the publishing patterns identified above in relation to the generalist accounting journals and the specialist accounting history ones where *Anglo-Saxon* papers predominated. They also show a widening out of subject matter in the World Congresses themselves compared to the figures identified by Carmona (2004) in relation to the 1992 and 1996 events.

One of the most noticeable features of the 2012 World Congress programme was that authors tended to write about their own history, Russian authors writing about Russia and so on.⁵

Whether this was determined by the practicalities of accessing archival data, or whether it is a

³ There was generally very little difference between the nationality, institution or the country on which the research was based. The only major exception was Australia where there were 7 papers presented of which only 2.5 papers focused on Australia. We, therefore, report only the institutional affiliation of the authors.

⁴ Spain, South Africa, Canada, India, Columbia, Brazil, Egypt, Germany, Saudi Arabia, Peru, Ukraine, Belgium and Ireland.

⁵ Overall 23 different specific countries were covered in addition to generalist regions of the world such as Europe, the West, the British Empire, the Middle East and Latin America.

reflection of a deeper psychological imperative to understand our own particular place in the world is an interesting question (Oldroyd 1999). The fact that some authors in the Congress continued to write about their native lands despite being based overseas might suggest the latter. The implication as far as publishing patterns are concerned, is that the historical subject matter of the *international* journals tends to be Anglo-centric because it is the *Anglo-Saxon* researchers who have the greatest success in getting their papers accepted. These are the people with the superior English-language skills and the better understanding of the *international* journal market and the predilections of particular journals. In another world, where for example the British Empire had not existed to challenge the interests of France, Spain or the Netherlands, or the colonisation of North America and Australasia had turned out differently, or if the Third Reich had triumphed in the 1940s, this bias could equally be Turkish, Italian, Spanish, French, Dutch or German.

As far as the time-span of the World Congress papers is concerned, this was determined mainly by the subject matter rather than any inherent predisposition towards a particular period. For example, the papers relating to industrial expansion and decline, corporate relations or the accounting profession were generally set in the nineteenth and twentieth century because by and large that is when these developments occurred. On the other hand, the focus of papers concerned with bookkeeping procedures tended to be earlier because formative practice was laid down long before the nineteenth century. The papers in the other conference themes were more of mixture of time-frames.

Overall, there was a marked concentration on the period from 1800 onwards. Indeed, 78 papers (65.5%) were in this category. Another 11 papers dealt with earlier periods but also spanned the period from 1800. There were, therefore, 30 papers that dealt exclusively with the

period before 1800. Of these, 7 papers looked at the 1300s and 1 paper related to 300 BC. Most of the pre-1700 papers focused on non-*Anglo Saxon* settings.

The disparity between the scope of accounting history research being undertaken internationally as reflected in the 2012 World Congress and the proportion published in the *international* accounting/accounting history journals is illustrated by the rejection rate of papers submitted to this special issue of BAR. In total 29 papers were submitted, including Richard Macve's plenary paper. Five from the UK and the USA were submitted of which four were accepted. There were also eight from Turkey (one accepted), three from Italy (none accepted) two from Japan (one accepted), in addition to eleven papers from other non-*Anglo-Saxon countries*, all of which were rejected. Where possible we used one reviewer from the country that was being covered and one other reviewer.

Generally papers were rejected if they were too descriptive or lacking in historical or wider accounting context. Part of the difficulty is the cultural norms at play about what constitutes acceptable questions and how one should go about answering them. The institutional pressure in business schools worldwide to publish in the *international* English-language journals discussed above is likely to prompt conformity with their requirements. This does not just apply to historical studies but to accounting research in general. At one level one could see conformity as a good thing if it improves quality. History without rounded explanations is a poor feast. However, at another level, the need to write in a certain way can be seen as constraining enquiry given that the *quality* of papers is to a large extent contingent on accepted norms. In the world of the *ABS Journal Quality Guide*, the key determinant of *quality* is journal reputation. Journals have an incentive to enhance their reputation, and in such a scheme the pursuit of *quality* can become a self-fulfilling prophecy: 'This is what is expected; therefore it must be of good

quality'. Thomas Kuhn (1970) observed a similar phenomenon in the history of the natural sciences in which researchers tend to become so blinkered by a particular world-view that they are unable to see beyond it to the detriment of scientific progress. The potential loss of this type of behaviour is that authors will be deterred from carrying out accounting history research because the journals that are most esteemed internationally are perceived as inaccessible, and the *lesser* specialist accounting history journals, are ranked too low to warrant the effort. The end result of this scenario would be a loss of knowledge and information about *other* places and situations; leading to incomplete and inadequate contextual analysis on the part of accounting research at large.

4. Discussion of Papers

There are six papers in the special issue. The paper by Macve (2014) began as the plenary address to the British Accounting and Finance Association in April 2012 and was extended and developed in the World Congress. This is the first paper in the special issue. The others follow in alphabetical order. A brief overview of them will be presented here, followed by a summary [highlighting](#) some of the emergent themes. The papers are first listed below: JAN CAN YOU PLEASE CHECK TITLES AND NAMES OF THESE TO THE PAPERS WE HAVE SUBMITTED TO BAR AND SEE THAT THEY ARE ALL LISTED AT THE END IN REFERENCES? PUT WORLD CONGRESS SPECIAL ISSUE! BRITISH ACCOUNTING ASSOCIATION! VOL X! NO X PAGES ? WE NEED TO CHECK WITH NATHAN AND ALAN

Macve, R. (2014). Fair value vs conservatism? Aspects of the history of accounting, auditing, business and finance from ancient Mesopotamia to modern China.

Arnold, T. (2014). Accounting's representation of industrial expansion and decline: some evidence from practice at Vickers shipbuilding, 1910-24.

Dobie, A. (2014). The role of the general and provincial chapters in improving and enforcing accounting, financial and management controls in Benedictine monasteries in England 1215 -1444.

McLean, T., McGovern, T., Davie, S. (2014). Management accounting, engineering and the management of company growth and volatility during the second industrial revolution: Clark Chapman, 1864 – 1914.

Noguchi, M., Nakamura, T., Shimizu, Y. (2014). Accounting control and interorganizational relations with the military under the wartime regime: the case of Mitsubishi heavy industry's Nagoya engine factory.

Sensoy, F., Sozbilir, H., Güvemli, O. (2014). The state accounting doctrine book in the Middle East in the 14th century: Risale-I Felekiyye and its place in accounting culture.

There is a global feel to the special issue, notwithstanding the rejection rate for non-*Anglo-Saxon* papers discussed in Section 3. Macve (2014) looks at the tension between fair value and conservatism in a wide ranging paper that spans Mesopotamia, Western accounting and China. Arnold (2014), Dobie (2014) and McLean, McGovern and Davie (2014), however, focus on the United Kingdom. Sensoy, Sozbilir and Güvemli (2014) investigate the Middle East. Finally, Noguchi, Nakamura and Shimizu (2014) look at Japan.

The time periods covered are also impressive. Macve (2014) considers accounting developments from ancient history to the modern day. The other papers are more specific. Two papers explore the early Middle Ages. Sensoy, Sozbilir and Güvemli (2014) look at a state accounting book in the Middle East that dates from 1309-1363, while Dobie (2104) focuses on monastic accounting in the fourteenth century. The other papers date from the nineteenth and twentieth centuries. The earliest is McLean, McGovern and Davie (2014) who cover the management of Clarke Chapman (1864-1914). Then Arnold (2014) examines shipbuilding at

Vickers (1910-24). Finally, Noguchi, Nakamura and Shimizu (2014) look at Mitsubishi in the 1930s and 1940s.

There are some obvious themes within the special issue. The papers are summarised, and discussed to take account of this rather than in alphabetical order. We begin with the paper by Macve (2014), which presents an impressive overview of the development of accounting. It is the most wide-ranging of the six papers and aims to understand modern financial accounting theory and its role in the development of finance and business. The paper considers two mainstream historical interpretations. First, there is the standard-setters' version where financial accounting theory is rationally derived from a coherent conceptual theory focussing on comprehensive income as measured by changes in assets and liabilities determined by fair values. Second, is the view that rationally evolved practices based on historical cost have evolved to overcome the problems of information asymmetry between investors and managers. Macve challenges both of these views seeing them as rational myths. He suggests that much of financial accounting theory is socially constructed. He examines some modern examples of financial accounting theory such as executive stock options, liabilities and credit risk changes and suggests that a Foucauldian 'genealogical' history can explain how the institutional rational myths of the objectivity of accounting and auditing have spread. Successful change in future will rely on an understanding of past historical events. In effect, the present and future of accounting history can only be understood by understanding the past.

The first article on accounting practice in the Middle Ages is by Dobie (2014), who explores the role of regulations in enforcing accounting, finance and management controls in Benedictine monasteries in England 1215-1244. The regulations arose in part because of the potential for mismanagement. Dobie shows that a wide range of measures were taken to ensure

both the temporal accounting health and spiritual health of the monasteries. The regulations that were adopted significantly improved accounting practices, and accounting and accountability are shown to be a central to the organisation. As far as the notion of accounting as a socially constructed practice is concerned, perhaps the key feature here is that the accounting and financial regulations were not regarded by the Church as distinct from the spiritual aims of monasteries, but as necessary to the achievement of religious life.

The second article looking at the Middle Ages relates to Middle Eastern accounting in the fourteenth century and is by Sensoy, Sozibilir and Güvelmi (2014). They look at the *Risale-I Felekiyye*. This was an educational treatise setting out a scheme of governmental accounting and financial management that influenced practice over a dispersed geographical region for several hundred years through to modern times. The book used a method of presentation now known as the ‘stairs’ method. It was the fourth book to be written by Ilkhanian authors. It had eight chapters. The eighth chapter dealt with accounting books. There were a variety of specialist accounts such as stable accounting, accounting for the mill, sheep accounting and treasury accounting. The paper is interesting as a study in accounting change because it illustrates not simply the social construction of accounting, but how ideas can be disseminated across cultures by the accidents of history such as conquest or notable individuals. Accordingly, it shows how accounting practice can assume the status of the established wisdom, particularly if set down in textual form for later generations to follow. In this way it can transcend the situations and societies in which the practices were originally devised.

The advertised conference theme of the 2012 World Congress was accounting for industrial expansion and decline, which was chosen by the organisers in order to complement the history of the region in which the event was being staged. Three papers in the special issue fall

into that category. The first is an article on shipbuilding is by Arnold (2014). He proposes a methodology for understanding the representational effects of accounting data in periods of industrial expansion and decline, utilising Vickers Shipbuilders in the UK from 1910-1924 as a case study. The focus of the article is on analysing performance by comparing differences between the accruals-based surplus and the cash or funds-flow measures. Arnold suggests that accounting processes had material, but complex effects on the representation of success or failure at Vickers. Thus, the paper tests an exploratory methodology that the author hopes will have more general application in understanding the representational effects of accounting in periods of industrial expansion and decline. It is probably fair to say, certainly as far as the UK and USA are concerned, that accounting historians have tended to concentrate on the periods of industrial expansion rather than decline; and Arnold's paper offers accounting historians a model for helping to bridge that gap.

By way of contrast, the second paper on the theme of industrial expansion and decline focuses on the relationship between accounting and engineering cultures in strategic decision-making and managerial control at Clarke Chapman from 1864-1914. This was an engineering partnership on the River Tyne that served the British shipbuilding industry. McLean, McGovern and Davie (2014) examine Clark Chapman's management accounting system, in particular, their manufacturing function. The paper finds that accounting and engineers worked together and that there was no turf war between the two probably owing to the mix of personalities in charge. Personal relationships too played an important part in the business networks that the firm relied on for market intelligence; and managerial control was exercised at the ground level on a direct and personal basis including the disciplining of labour, notwithstanding the use of routine and *ad hoc* management accounting reports. In its day, the Clarke Chapman Company stood at the

forefront of scientific and technological innovation. It was a leading employer on the Tyne, and the personal aspects of decision-making and control as highlighted in the case study provide an interesting foil to Hoskin and Macve's (1988; 2014) Foucauldian characterisation of the modern managerial organisation as dependant on accounting surveillance systems to discipline workers, who thus become amorphous 'calculable' persons rather than individualistic 'memorable' ones (Hoskin and Macve, 1986, p. 107). According to these authors, this type of company came to prominence in the U.S. in the second half of the nineteenth century at the same time as Clarke Chapman was in its ascendancy.

The 'West Point connection' is also relevant to the final paper by Noguchi, Makamura and Shimizu (2014) who look at accounting control during the period of Japan's militarisation culminating in the Second World War. They use the case of Mitsubishi's heavy industry's Nagoya engine factory (NEF) to investigate how the company's cost accounting practices fitted into the overall military costing system. In contrast to the West Point Military Academy where future generations of American managers were inculcated into a regimen of examination and grading devised by educationalists (Hoskin and Macve, 1988), it was exposure to the commercial motives of business organisations at NEF that prompted the Japanese military to adopt a more flexible and coordinative approach to its cost accounting rules for private factories. Mitsubishi's heavy industries specialised in shipbuilding as well as aircraft and automobiles. From 1936-1943 NEF managed a remarkable reduction in costs.

5. Conclusion

This special issue contains an eclectic mix of papers drawn from the Thirteenth World Congress of Accounting Historians. Despite, the high rejection rate for authors from non-*Anglo-Saxon* backgrounds, the six papers here published cover a wide geographical and chronological scope. In highlighting some of the overlapping themes in these studies, we have sought to demonstrate the potential to researchers in widening their horizons beyond the narrow range of accounting history papers typically appearing in the mainstream English-language accounting and specialist accounting history journals. The accounting history published in these journals remains focused on *Anglo-Saxon* authors writing about *Anglo-Saxon* settings. In this respect, our analysis has demonstrated that accounting history publishing has not advanced significantly since around 1990. It follows that the World Congresses of Accounting Historians continue to play a vital role in bringing to the fore historical studies that otherwise would get little exposure in the *international* journals.

This is a major issue not least because it implies that accounting researchers are approaching problems, historical and contemporary, with incomplete contextual information at their disposal. What can be done to address the imbalance, however, is not at all clear as the review process of this special issue has highlighted the difficulties of style as well as language that non-*Anglo-Saxons* face in publishing in the *international* journals. One practical suggestion would be for researchers from other countries to engage in collaborative research projects with *Anglo-Saxon* partners who were interested in extending their research into other settings. Another would be for the editors of journals to start publishing a regular feature of extended foreign-language abstracts translated into English. This would help increase communication

between researchers from different countries, suggest new opportunities that otherwise might be missed, and widen the pool of accounting knowledge. The kudos attached if the process were done on a competitive basis would act as a further incentive to the authors. The length of time the disparity has persisted between research undertaken internationally and research published in the *international* journals suggests the situation is unlikely to change without direct positive action.

Table 1

World Congresses of Accounting Historians.

1970	Brussels	2002	Melbourne
1976	Atlanta	2004	St Louis and Oxford, Mississippi
1980	London	2006	Nantes
1984	Pisa	2008	Istanbul
1988	Sydney	2012	Newcastle ...
1992	Kyoto		
1996	Kingston, Ontario	2016	Pescara
2000	Madrid	2020	St Petersburg

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